FORM M-22 (REV. 6/2003)

## STATE OF HAWAII—DEPARTMENT OF TAXATION

TO BE FILED BY END USER

## QUARTERLY TAX RETURN FOR ADDITIONAL FUEL TAXES DUE ON FUEL INITIALLY PURCHASED FOR USE OFF THE PUBLIC HIGHWAYS BUT SUBSEQUENTLY USED ON THE PUBLIC HIGHWAYS

For periods beginning after December 31, 2001

	Name			FEIN or SSN			NOTE: This return with payment must be submitted to your taxation district on or before the last day of the month following the close of the filing period.	
Print or	Business address (Number and S	Street)				Period Beginning		
Type	City, State, ZIP code	Period Ending						
PART I	— DIESEL OIL	(a) CITY AND COUNTY OF HONOLULU	(b) COUNTY OF MAUI*	(c) COUNTY OF H	AWAII	(d) COUNTY OF KA	UAI	(e) TOTAL TAX DUE (add cols. a thru d)
	allons purchased where							,
only 1¢ tax previously paid								
(b) Tax Rate		31.5¢	28¢/33¢****	23.8¢		28¢		
	Iditional Tax Due. Multiply							
	e 1(a) by 1(b) of cols. a thru d							
	O tax was previously paid							
(b) Ta		32.5¢	29¢/34¢****	24.8¢		29¢		
(c) Ad	Iditional Tax Due. Multiply	,				,		
line	e 2(a) by 2(b) of cols. a thru d							
	DIESEL OIL TAX DUE — Ad							
4. ^For th	e County of Maui, specify and	separately show the nu	mber of gallons used in	Lanai and Moloi	kai			
La	nai		Molokai					
****Effectiv	ve July 1, 2003, pursuant to Ma	aui County Resolution N	o. 03-65.					
PART II	— ALTERNATIVE	(0)	(b)	(0)		(d)		(0)
	FUEL	(a) CITY AND COUNTY OF HONOLULU	(b) COUNTY OF MAUI*	(c) COUNTY OF H	AWAII	(d) COUNTY OF KA	NUAI	(e) TOTAL TAX DUE (add cols. a thru d)
	pe/Gallons purchased where							
	nly 1¢ tax previously paid							
· ,	x Rate (see Instructions)							
(C) An	Iditional Tax Due. Multiply							
line	e 5(a) by 5(b) of cols. a thru d							
6. (a) Ty	pe/Gallons purchased where							
6. (a) Ty	pe/Gallons purchased where O tax was previously paid							
6. (a) Ty No (b) Ta	pe/Gallons purchased where O tax was previously paid x Rate (see Instructions)							
6. (a) Ty No (b) Ta (c) Ad	pe/Gallons purchased where O tax was previously paid							
6. (a) Ty No (b) Ta (c) Ad	pe/Gallons purchased where O tax was previously paid x Rate (see Instructions) Iditional Tax Due. Multiply							
6. (a) Ty No (b) Ta (c) Ad line 7. TOTAL	pe/Gallons purchased where O tax was previously paid x Rate (see Instructions) Iditional Tax Due. Multiply e 6(a) by 6(b) of cols. a thru d ALTERNATIVE FUEL TAX D							
6. (a) Ty No (b) Ta (c) Ad line 7. TOTAL	pe/Gallons purchased where O tax was previously paid x Rate (see Instructions) Iditional Tax Due. Multiply e 6(a) by 6(b) of cols. a thru d							
6. (a) Ty N(b) Ta (c) Ad line  7. TOTAL  8. *For th	pe/Gallons purchased where O tax was previously paid x Rate (see Instructions) Iditional Tax Due. Multiply e 6(a) by 6(b) of cols. a thru d ALTERNATIVE FUEL TAX D	separately show the nu		Lanai and Molok	kai			
6. (a) Ty No (b) Ta (c) Ad line 7. TOTAL 8. *For th	pe/Gallons purchased where O tax was previously paid x Rate (see Instructions) Iditional Tax Due. Multiply e 6(a) by 6(b) of cols. a thru d - ALTERNATIVE FUEL TAX D e County of Maui, specify and	separately show the nu	mber of gallons used in	Lanai and Molok	kai			
6. (a) Ty No (b) Ta (c) Ad line 7. TOTAL 8. *For th La	pe/Gallons purchased where O tax was previously paid x Rate (see Instructions) Iditional Tax Due. Multiply e 6(a) by 6(b) of cols. a thru d - ALTERNATIVE FUEL TAX D e County of Maui, specify and	separately show the nu	mber of gallons used in  Molokai  BLE	Lanai and Molol	(ai			
6. (a) Ty No (b) Ta (c) Ad line 7. TOTAL 8. *For th La	pe/Gallons purchased where O tax was previously paid x Rate (see Instructions) Iditional Tax Due. Multiply e 6(a) by 6(b) of cols. a thru d ALTERNATIVE FUEL TAX D e County of Maui, specify and nai  I — TOTAL TAXES NO	separately show the nu	Molokai  Molokai  BLE aii State Tax Collector" in U	Lanai and Molol	(ai			
6. (a) Ty No (b) Ta (c) Ad line 7. TOTAL 8. *For th La  PART III Add lines 3 a	pe/Gallons purchased where O tax was previously paid x Rate (see Instructions) Iditional Tax Due. Multiply e 6(a) by 6(b) of cols. a thru d ALTERNATIVE FUEL TAX D e County of Maui, specify and nai  I — TOTAL TAXES NO	w DUE AND PAYA your check payable to "Hawa	Molokai  BLE aii State Tax Collector" in U	Lanai and Moloł	any U.S.	Bank)		chapter 243, HRS, the

## **MAILING ADDRESSES**

Oahu District Office P. O. Box 259 Honolulu. Hawaii 96809-0259 Telephone: (808) 587-4242 Maui District Office P. O. Box 1169 Wailuku, Hawaii 96793-6169 Telephone: (808) 984-8500 Hawaii District Office P. O. Box 833 Hilo, Hawaii 96721-0833 Telephone: (808) 974-6321 **Kauai District Office** 3060 Eiwa St., #105 Lihue, Hawaii 96766-1889 Telephone: (808) 274-3456

## SPECIFIC INSTRUCTIONS

**Line 5a** - Enter the type of alternative fuel purchased and the number of gallons where only  $1\phi$  tax was previously paid. If you purchased more than one type of alternative fuel where only  $1\phi$  tax was previously paid, attach a separate schedule showing the type of alternative fuel, number of gallons purchased, tax rate, and additional taxes due.

**Line 5b** - Enter the tax rate for the alternative fuel purchased. The tax rates for the following alternative fuels are:

	City & County	County of	County of	County of
	of Honolulu	<u>Maui</u>	Hawaii	Kauai
LPG	21¢/9.7¢**	19¢/8.6¢****	16¢/7.2¢**	19¢/8.6¢**
Ethanol	8.4¢**	7.4¢***	6.2¢**	7.4¢**
Methanol	6.2¢**	5.4¢***	4.5¢**	5.4¢**
Biodiesel	15.3¢**	13.5¢**/7.0¢***	11.4¢**	13.5¢**

**Line 6a -** Enter the type of alternative fuel purchased and the number of gallons where NO tax was previously paid. If you purchased more than one type of alternative fuel where NO tax was previously paid, attach a separate schedule showing the type of alternative fuel, number of gallons purchased, tax rate, and additional taxes due.

Line 6b - Enter the tax rate for the alternative fuel purchased. The tax rates for the following alternative fuels are:

	City & County	County of	County of	County of
	Of Honolulu	Maui	Hawaii	Kauai
LPG	22¢/10.7¢**	20¢/9.6¢****	17¢/8.2¢**	20¢/9.6¢**
Ethanol	9.4¢**	8.4¢****	7.2¢**	8.4¢**
Methanol	7.2¢**	6.4¢****	5.5¢**	6.4¢**
Biodiesel	16.3¢**	14.5¢**/8.0¢***	12.4¢**	14.5¢**

<sup>\*\*</sup> Effective for taxable years beginning after December 31, 2001. (Act 143, Session Laws of Hawaii 2001)

<sup>\*\*\*</sup> Ordinance No. 3044 reduces the Maui County biodiesel tax rate to zero cents per gallon, effective April 1, 2002, by operation of section 243-5, HRS.

<sup>\*\*\*\*</sup> Effective July 1, 2003, pursuant to Maui County Resolution No. 03-65.